

Jill Bukin
Education Lettings Officer

020 8379 3393
020 8379 3118

email : Jill.Bukin@enfield.gov.uk

Dear Hirer,

VAT EXEMPTION FOR CLUB HIRING

This letter sets out the circumstances in which HM Customs and Excise are able, under their regulations, to grant VAT exemption.

All the following conditions need to be satisfied for the exemption to apply.

- The let is to a club or association, organisation to which clubs are affiliated or a constituent association such as a local league.
- The Series comprises ten or more sessions.
- Each session is in the same place, although the sessions need not be on the same court or pitch.
- Each session must be at least one day apart and not more than 14 days apart.

Please Note.

There must be written evidence that the series has been booked as a series and will be paid for in full whether or not all sessions are taken up. If the hirer cancels a session and it is not paid for or a refund is issued VAT will become due on the remaining sessions, even if the remaining sessions still comprise ten or more sessions. VAT is not due if a refund is given because a session has been cancelled due to unforeseen non-availability of the facility.

Please complete the slip below and return together with your application form if you wish to be issued with a VAT exempt permit.

Yours Sincerely

Education Lettings Officer

My club wish to take advantage of being issued with a VAT exempt permit having read and accepted the conditions that need to be satisfied.

Signed (Secretary) :

Club Name :

Date :